

Office of the State Controller

Alert # 183



TO: Controllers and Chief Fiscal Officers of State Departments
And Higher Education Institutions and Boards

FROM: David J. McDermott, State Controller *David J. McDermott*

DATE: March 13, 2009

SUBJECT: FY09/FY10 Open Close Training Dates
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Fiscal Rule 2-2 Omission of Dues and Memberships as Exempt Disbursements
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New Object Group

FY09/FY10 Open Close Training Dates

General Open/Close training is scheduled for Tuesday, April 14, 2009, at Ft. Logan Auditorium from 9:00 – 12:00. There will be additional optional training offered on AP document processing, Diagnostic Reports, Capital construction and GASB 49 in 45 minute modules beginning at 1:00 p.m. Sessions will be presented only if enough people sign up to attend. A second general session only will be held on Thursday, April 16, 2009 at the Colorado Mental Health Institute at Pueblo from 9:30 – 11:30.

“Open/Close Training for New Employees” is scheduled for Tuesday, April 21, 2009, in the 2nd floor Exam Room at 633 17th Street from 9:00 – 3:00. This is a more in depth training of the Fiscal Procedures Manual and Open/Close process targeted to new employees or those who have transferred to a different position during the last fiscal year.

Additional information will be available at the OSC website. Registration should be up and running by the end of next week and handouts will be posted by the day before the training. Please see <http://www.colorado.gov/dpa/dfp/sco/traininginfo.htm>.

Higher education will have specific Open/Close training available to meet its unique needs. One session is scheduled for Thursday, April 9, 2009, at the Community Colleges Lowry Campus Conference Center, Building 697. The second session will be on Thursday, April 16, 2009, in Pueblo at the CSU Pueblo Campus, Administrative Building, Room 109. Both sessions run from 1:30 – 4:00. Vicki Nichol is coordinating these details. Please contact Vicki at Vicki.nichol@cu.edu to register or if you have any questions.

Fiscal Rule 5-1 Filing

A hearing on Fiscal Rule 5-1 Travel is scheduled for April 13, 2009, starting at 9:00 am in the Colorado Department of Labor and Employment's exam room on the second floor, 633 17th Street, Denver, Colorado. Fiscal Rule 5-1 has been revised to incorporate agency/institution comments from the last hearing. Important changes have been made by moving certain requirements out of the Fiscal Rule and into supporting policy statements. For more information, please go to the OSC website at:

http://www.colorado.gov/dpa/dfp/sco/FiscalRules/fiscalrulesfiling_5-1.htm

Please send comments to Bob Jaros at bob.jaros@state.co.us by April 8, 2009, or come to the hearing and express your comments.

Federal Stimulus Tracking

The specifics of reporting on the Federal Stimulus spending under the American Recovery and Reinvestment Act (ARRA) have not yet been communicated by the federal Office of Management and Budget (OMB). However, OMB, the Office of the Inspector General, the Government Accountability Office (GAO), and the President have all indicated verbally that statewide reporting will be required. In addition, Colorado has been selected as one of 16 states that the GAO will follow over the next several years to analyze the use of ARRA funds. After internal consultations and with input from agency controllers we have created a unique series of Long Bill Line Item (LBLI) numbers that can be applied to appropriated or nonappropriated activity and will allow reporting across agencies. If you are receiving any Federal Stimulus funds, please contact Brenda Shelinbarger at 303-866-4165 and she will assist you with COFRS coding.

Fiscal Rule 2-2, Omission of Dues and Memberships as an Exempt Disbursement

It has come to our attention that the recent revision Fiscal Rule 2-2 failed to include Dues and Memberships as one of the "Exempt Disbursements" under Section 4.2. Please be advised that this notification acts as a Fiscal Rule Waiver to the existing Fiscal Rule 2-2; the waiver allows disbursements for Dues and Memberships without a purchase order or state contract. This waiver shall remain in effect until Fiscal Rule 2-2 is revised and filed.

Fiscal Procedures Manual

The Office of the State Controller expects to complete the FY09-10 Fiscal Procedures Manual by Friday March 27. As in the past, the manual will be posted to OSC's website and be available to order in hardcopy from IDF Digital Printing in Central Services. An e-mail will be distributed to agency and institution controllers with specific ordering instructions when the manual is finalized as well as posted on the OSC website under "What's New!" Please contact your FAST representative if you have any questions.

New Object Group Created

Effective July 1, 2009, the Purchased Personal Services Object Codes will be in a separate object group from the regular personal services codes (salary, wages, benefits, etc). The object codes 1110 through 1820 will remain in object group 10 and the 1910 through 1962 object codes will be in object group 11. This will help agencies ensure that their personal services contracts get paid from the correct appropriation (operating vs. personal services). It will only impact those agencies that set up their Expense Budgets (EBs) at the object group level. Those agencies will have to do an EB to add object group 11 to the EXPB for the 19XX object codes. Please contact your FAST representative if you have any questions.